

*Moultonborough*  
*2015 Library Budget*  
*Recommendations and Comments*



Advisory Budget Committee

*Thursday, January 22, 2015*

January 22, 2015  
To the Board of Library Trustees  
Moultonborough Public Library  
Moultonborough, New Hampshire 03254

The ABC has completed its' review of the 2015 Proposed Library Budget

Our intent is to ensure the budget process is a constructive experience and that the results of our collaborative efforts will be assessed as contributing constructive recommendations to the library financials. Specifically, our expertise, review and recommendations are intended to provide the public assurance and confidence.

The Library, run independently from the Town Administration, is funded primarily with taxpayer dollars supplemented with independent non tax levy funds including grants, book sale proceeds, donations and miscellaneous internal revenues (copier fees, conscience jar, etc.). New Hampshire Public Library Trustees operate under the relevant RSA provisions defining Trustee responsibility for governing public libraries within the state of New Hampshire. The powers and duties of Library Trustees are defined in the state statutes Chapter, Title XVI; 202-A: 11.

The following report represents our independent opinions and suggestions of the majority of the Advisory Budget Committee Members. Selected opinions expressed in this report do not carry 100 % Committee support. Any opinions and suggestions offered by the ABC represent our best efforts to maximize efficiencies, spending power and to consolidate redundancies between the various elements of Town-wide Administration (Town, Library, and School). Our suggestions and opinions should not be viewed as a negative reflection of the dedicated work done by the Library Trustees or Director of the Library Operations.

#### **Budget Summary:**

The proposed total Library Budget generated for 2015 represents \$507,156 (\$493,156 from tax levy funding and \$14,000 from various Library funds) as compared to \$489,972 (\$477,472 from tax levy funding and \$12,500 from Library funding sources) for the 2014 year. This represents an overall increase of \$17,184; a 3.50 % year-over-year increase. Total gross operating expenses (excluding payroll and related benefits) have increased \$1,500 to \$94,000 from 2014 at \$92,500. We note that gross operating expenses representing \$94,000 and are offset by \$14,000 transferred from Library non tax levy funds. The request for \$80,000 (non-payroll) operating expenses requested from tax levy remains unchanged year over year. Total Salaries and Benefits increased 3.9% in 2015 over 2014. The Budget for 2015 includes an approximate 2.8% increase in wages for full time staff, supplemented by an increase in part- time hours, change in status of the Children's Librarian from part time to full time, change in status of one library Assistant to Technology Associate and related increased wage based benefits.

#### **OBSERVATIONS & COMMENTS:**

##### **Accounting and Administration**

The Committee notes that during the past year the Library Trustees continue to review of their accounting and administrative policies and procedures. Controls related to bank reconciliations and financial record keeping and reporting have been updated and strengthened. The Trustees should be commended for their efforts. The ABC encourages continuation of such efforts into 2015.

The ABC encourages the Trustees to enhance the financial statement reported in the Town Annual Report to comply with RSA 202-A: 12 and portray to the public the strong financial position the Library maintains.

202-A:12 Annual Reports.- "Every library regularly open to the public, or to some portion of the public, with or without limitations, whether its ownership is vested in the town or city at the conclusion of each fiscal year of (a) all receipts from whatever sources, (b) all expenditures, (c) all property in the trustees' care and custody, including a statement and explanation of any unexpended balance of money they may have, (d) and any bequests or donations they may have received and are holding on behalf of the town, with such recommendations in reference to the same as they may deem necessary for the town to consider, (e) the total number of books and other materials and the number added by gift, purchase and otherwise; the number lost or withdrawn, (f) the number of borrowers and readers and a statement of the use of the property of the library in furthering the educational requirements of the municipality and such other information and suggestions as may seem desirable, (g) submit a similar report to the state librarian at such time and on such forms as the commissioner of cultural resources may require."

### **Grant Receipts**

This past year, The Library applied for and received grants totaling \$28,700 from both Meredith Village Savings Bank and the Lions Pride Foundation. The Trustees plan to fund their increasing and updated technology needs during 2015 without requesting capital funds from the taxpayers. We commend the Trustees for their efforts.

### **Conclusion:**

We believe that the proposed budget for operating expenses of \$507,156 (\$493,156 from tax levy funding and \$14,000 from Library funds) as submitted is a comprehensive representation of the cost to operate Moultonborough's Library for 2015.

The ABC continues to believe and promote the concept of consolidated services where we believe redundancies exist. Opportunities as mentioned by the Committee in the past that should be pursued for further future cost improvement are:

- Joint maintenance of building and grounds activities, janitorial services,
- Bulk purchase of common supplies and services.

We believe these opportunities can be accomplished while maintaining the high quality of services and autonomy currently offered by the Moultonborough Library.

The Town Administration, School Administration and Library Trustees should continue to find opportunities to work together to facilitate all feasible cost sharing opportunities in 2015. We firmly believe cooperative sharing of non-core services will provide the Trustees autonomy to direct the Core Library functions as per the intent of the RSA's, while reducing redundant costs for the Taxpayer.

Respectfully submitted,

*Jean Beadle, Chair - ABC*

Moultonborough Budget Advisory Committee

Alan Ballard	(Member at large)
Jean Beadle	(Member at Large)
Amanda Bergquist	(Member at Large)
Linda Murray	(Alternate at Large)
Kathy Garry	(School Board Representative)
Barbara Sheppard	(Library Trustee Representative)
Chris Shipp	(Select Board Representative)